

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-1	Functional Area:	General Government
Service Name:	Revenue Administration	Strategic Priority:	Efficient & Effective Government
Program Name:	Resource Management	Priority Score:	54
Division Name:	Resource Management	% of Program Budget:	11.8%
Department Name:	Fiscal Services	Number of FTE:	1.1

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

Revenue Administration – Covers both Countywide and Unincorporated revenues. Focus is to provide centralized revenue management of county taxes and fees providing for projections of resources that will be available to fund County operations, ensuring compliance with allowable usage, monitoring of revenue sources, preparation of forecasts based on economic trends and fiscal modeling, and ensuring statutory/code compliance. Additional areas of focus include:

- Fund balance Management.
- Financial strategies, enhanced and new revenue feasibility, analysis and implementation.
- User fee and Interfund Transfer Analysis and Management.
- Truth In Millage (TRIM) Compliance pursuant to Florida Statutes Chapter 200 and 129.
- Implementation of enacted laws and legislative Analysis.
- Administer Community Redevelopment Agency payments and receipts within statutory/local requirements
- Special Analysis, presentations.
- Manage and administer interlocal agreements and other requirements regarding specific revenue sources (i.e. Local Option Gas Tax, Infrastructure Sales Tax, etc).
- Economic Impact Statement - analysis and preparation pursuant to County Ordinance

2. Is this service mandated by Federal or State law? Please cite reference.

Yes - The service ensures compliance with laws regarding County revenues. Florida Statutes 129 (County Budget) and 200 (Determination of Millages) and various statutory and local requirements with regard to specific revenues.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

The purpose is to proactively management county revenue to ensure compliance with statutory and local laws, provide revenue projections for decision making purposes, to monitor receipts to ensure the availability of funds to support the current budget. The function provides a central view of all resources available to the County to provide services with the perspective of long-term financial sustainability. Revenues are evaluated on a countywide basis, across all funds. The Department Directors, County Manager and BCC rely upon the revenue estimates formulated by this service to determine the funding level of county budgets and plan for future sustainability of service levels. Should Seminole County experience a decline in receipts from a major revenue source, this service is generally the first to identify that deficit, analyze the cause, and advise management of the situation and if funds are available elsewhere to offset the loss. This puts the County in the position of proactively responding to adverse conditions before they become public and determine how best to respond to the situation.

b. What indicators are used to determine if the purpose is being accomplished?

Financial evaluation/forecasting and impact analysis is conducted regularly and budgeted revenue amended as needed based on current trends and other current information sources with explanation of revisions.

- Fiscal Performance Reports and other reporting used to inform BCC and Management of current trends
- Annual Compliance Certification by the Department of Revenue.
- Compliance with various legal requirements through the County's external audit review and issued reports as well as specific audits conducted by Auditor General etc.
- Explanation of revisions and changes in projections and budgets focused on cause.

c . What are the FY08/09 goals for this service? Identify 1-3 primary goals.

- Provide timely and accurate revenue forecasting and analysis to upper management and the BCC for policy and planning purposes.
- Ensure compliance of revenue mandates required under Florida Statutes, local ordinance, and interlocal agreements to include the TRIM process, CRA requirements, gas tax distribution formulas, sales and tourist taxes, and other inter-local revenue agreements.
- Provide completed analysis of potential enhancements and/or new revenue options for Board consideration

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

Decision Makers - Elected Officials, Citizens, businesses, Community leaders, County Management and staff.

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

High in the form of timely decisions being made by elected Officials, citizen accountability and department planning. Integral part of responsible fiscal management and practices. Additionally demand is in the form of requests for information, department requests for assistance, regulatory changes and special projects.

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

Yes - in that there is a greater time sensitivity and vulnerability to being on top of revenue monitoring because of the economic downturn and recent legislative changes.

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

Daily, monthly, quarterly, semiannually and annually.

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

Fiscal Services Director & Admin Assistant

Financial Manager - Revenue

Financial Manager - Debt

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

Financial Manager - Revenue

b. Who is responsible (by title) for analyzing and enhancing the service?

Fiscal Service Director and Financial Manager - Revenue

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

No vacancy, however workload has been apportioned out to other departmental staff to accommodate more timely review of day to day activity.

10. Are there any potential increases beyond your current base cost?

Just the readjustment of Human Resources based on need described in #9.

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

General revenue offset in part through indirect cost allocation.

a. What percentage of support do the revenues provide?

N/A

b. If fees are charged for this service, when were they last updated or reviewed?

N/A

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

N/A

12. Are there other potential revenue sources available?

No.

13. Are there specific Grants opportunities being targeted to supplement this service?

No

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

Not efficiently or effectively unless the contract was on an ongoing/consistent basis and the contractor would need to be physically located in Fiscal Services which is generally more expensive than hiring staff.

Departments currently handle direct fees and billings of their services, while this function reviews projections and collaborates with department, handles all taxes and fees levied by the government and provides countywide analysis and long range studies.

KPMG consultants have been recently utilized for complex studies associated with internal service charges and most recently for studies of various fees. Although these analyses could be performed in-house, outside consultants are occasionally used for their expertise in performing these studies for many jurisdictions and for their impartiality which lends creditability to the final recommendations.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

Redirected staff resources to accommodate increased sensitivity and workload. Coordination with departments to ensure duplication is minimized and efforts are maximized.

Enhanced revenue schedules for all major revenue sources to develop more accurate revenue trends based on when revenue is earned vs. accrued. (i.e., utility tax analysis for electric and water by providers helps identify variances in collections and to determine the cause). Linked Department of Revenue TRIM and maximum millage tax forms to efficiently determine tax rates based on the application of various assumptions and to ensure accuracy in the final certification to the State (24 in total required for final certifications). Working with budget division analysts and departments in review of factors affecting revenue collections.

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

Communication between Departments and Finance can always be improved. Revenue administration is striving to identify the type of information tracked by Departments that benefit in the forecasting and analysis process. Departments are very cooperative in providing information that is maintained. There may be some efficiencies to be found in evaluation of what information is meaningful for tracking by the departments. Continued work with Finance to insure ease of information tracking and analysis.

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

The responsibilities of service would not go away if the program was not funded. With current economic conditions and declining revenue sources, reliable revenue projections become instrumental in determining an effective allocation of resources given the long range impacts of Florida's recession; the recently approved constitutional amendment on property tax exemptions and assessments; and HB 1B on determining millages. The County must maintain this service in working order as its responsibility to provide prudent fiscal management of public funds.

Comments

Highly critical service that must be maintained at a level that provides for prudent fiscal management of resources. Revenue analysis and forecasts are essential to policy makers and all financial decision making processes. The services provided by this activity are crucial to the funding of capital and operating budgets during normal conditions but especially as the economy is slowing and significant declines in our major revenue sources are experienced.

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-2	Functional Area:	General Government
Service Name:	Grants Administration	Strategic Priority:	1.10
Program Name:	Resource Management	Priority Score:	25
Division Name:	Resource Management	% of Program Budget:	15.5%
Department Name:	Fiscal Services	Number of FTE:	1.20

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

Grants Administration provides central coordination of the County's competitive grant activities, including development and communication of processes, documentation of grant activity, and support to departments in meeting grant-related needs. Specifically, the service is designed to:

- Set and implement goals based upon the County strategic goal to increase the revenue resources from outside sources through competitive grant application.
- Research grant opportunities and coordinate pursuit of grants with county departments, the grant consultant, and outside agencies when applicable.
- Monitor and report all grant activity, ensuring processes are adhered to and reported to the Board.
- Coordinate/prepare grant-related Board agenda items.
- Coordinate grant preparation and writing teams; which include departmental staff, directors, county management and the grant consultant.
- Facilitate Grant Review Team meetings and implement decisions made by the team.
- Create and distribute a Quarterly Grants Activity Report to recap status of the overall grant program.
- Oversee the contract and services provided by the grant consultant.

Most of the grant opportunities pursued impact the citizens countywide—very few are specific to unincorporated areas only.

2. Is this service mandated by Federal or State law? Please cite reference.

No - There are no mandates for centralized grant administration.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

To coordinate the securing of grant funding as a viable revenue source for services to the community to better leverage taxpayer dollars.

b. What indicators are used to determine if the purpose is being accomplished?

Centralized coordination of countywide grants activity allows for monitoring of the grants pursued and awarded to the County. Grant activity is reported on a quarterly basis as a means to explain what has been targeted, why and how successful the County has been. The success of the program is measured by the success of the grant awards and through understanding as to why grants were not awarded.

c. What are the FY08/09 goals for this service? Identify 1-3 primary goals.

1. To review and confirm Grant Review Team purpose and focus.
2. To review grant consulting contract value and solicit proposals for renewal.
3. To institutionalize through formal adoption of the administrative code, grant policies and procedures.

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

The target audience for Grants Administration is the departments and county management. It is the role of Grants Administration to assist them in their pursuit of grants and to communicate countywide grant activity to the Board. All Seminole County citizens are considered the indirect audience as they benefit from the various services the County provides using grant funds.

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

In FY 2006-07, the number of grants overseen by Grants Administration totaled 53. This number

increased in FY 2007-08 to 78 grants. Given the financial constraints Seminole County is realizing, the demand for research and coordination efforts is anticipated to further increase. Grants Administration has experienced an increase in requests from nonprofit agencies in the community desiring to partner with Seminole County in pursuit of funds.

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

The Board requested staff evaluate the process for monitoring compliance with grant requirements. Nonprofit agencies serving Seminole County citizens have requested assistance from Grants Administration for locating funding opportunities.

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

Daily, as each grant is at a different step in the process; each requires oversight/attention on a daily basis.

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

Grants Administrator, Fiscal Services Director & Admin Assistant
Grants Review Team (made up of Directors from Various Departments)

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

Fiscal Services Director / Grants Administrator

b. Who is responsible (by title) for analyzing and enhancing the service?

Fiscal Services Director / Grants Administrator / Grants Review Team

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

No.

10. Are there any potential increases beyond your current base cost?

No.

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

General revenue offset in part through indirect cost allocation.

a. What percentage of support do the revenues provide?

N/A

b. If fees are charged for this service, when were they last updated or reviewed?

N/A

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

N/A

12. Are there other potential revenue sources available?

No

13. Are there specific Grants opportunities being targeted to supplement this service?

No.

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

Short and long-term assessments for grants management have been made, which resulted in the hiring of a consultant. The consultant contract provides a broad depth of expertise that would not be available through staffing. However, the central administration role is not effectively facilitated by contracted services.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

Initially established the Grant Review Team to provide a centralized strategic approach to the pursuit of grants by the County and to ensure approval was granted by the BCC for projects selected.

Utilized the expertise of the Information Technologies Dept to create a SharePoint site where grant activity is tracked and documents are stored. Access to the site has been given to staff countywide for

their view and input, as has the contracted grant consultants. This allows for all grant activity and supporting documentation to be maintained in one location and accessed with ease. Implementation took place in 2008.

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

Requiring the Grant consultant to track time spent under the service categories layed out in the scope of services so that we can better evaluate the success of the contract. Implementing a Working Grant Review Document to be used throughout the application development process to contain the consultant's comments in review/development of the grant application, the Departments dispositions, and the review committee comments. The sheet will be used as a tool to assist in the review of how well the program is doing and what we can improve on.

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

Elimination of funds for centralized grant coordination would require departmental staff to handle all tasks in the grants process currently completed by the Grants Administrator and consultant. A countywide survey revealed that nearly all departments experience difficulty in allocating time and resources towards the pursuit of grants. The demands for services provided by the Grants Administrator and consultant have increased for FY 2008-09 as a result of our financial climate and the additional workload departmental staff is realizing from eliminated positions. All things considered, it is most accurate to anticipate the challenges realized by departmental staff would significantly increase if the oversight, support, and assistance provided by the Grants Administrator and consultant were removed. The outcome would be a significant decrease in the number of grant application submissions. Fully implemented in 2005, the centralized process has proven to be an effective means in the pursuit of grant funding for the County.

Comments

Of the competitive grants pursued in FY 2007-08, 54.8% were funding requests for community enhancements and programs (i.e. libraries, parks, natural lands, extension svcs, etc.) and 30.9% for Public Safety related projects, confirming the majority of grants the county pursues are for services directly impacting the citizens of Seminole County.

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-3	Functional Area:	General Government
Service Name:	Debt Administration	Strategic Priority:	Efficient & Effective Government
Program Name:	Resource Management	Priority Score:	54
Division Name:	Resource Management	% of Program Budget:	3.8%
Department Name:	Fiscal Services	Number of FTE:	1.00

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

Central countywide debt administration including: • Evaluation of short and long-term capital financing needs of the County • Evaluation and implementation of financing proposals and alternative financing solutions • Coordination/administration of services performed by the financing team including financial advisor, bond counsel, disclosure counsel, paying agents and investment banker(s). • Central coordination of the bond issuance process, review of financial models and plans including bond sizing and other cash flow analysis, coordination of necessary information and documentation from county departments and outside sources to support debt issued to fund projects, preparation and review of bond documents and rating agency data. • Preparation of reports, presentations and summaries of financial information for distribution/presentation to internal and external parties, including the bond rating agencies, County Commission, County Manager, Management and citizen groups. • Preparation/coordination of execution of bond closing documents (i.e. ordinances, resolutions, official statements, pricing agreements etc.) for County issued debt as well as conduit debt issuances. • Monitoring/Preparation of required information in relation to ongoing long-term and short-term debt programs to ensure compliance with federal secondary market/continuing disclosure regulations for outstanding debt obligations, provisions/covenants of the bond offerings, arbitrage rebate requirements, in-substance defeasances (escrow refunded obligations) and proper flow of pledged funds and payment of debt service.

2. Is this service mandated by Federal or State law? Please cite reference.

During the debt issuance process and once the debt is issued, the County is legally required to comply with the following:

- The Securities and Exchange Commission Rule 15c2-12 and the rules of the Municipal Securities Rulemaking Board (MSRB) require bond issuers to fully disclose information to potential buyers via the Official Statement (offering document), and afterward to continually disclose certain information to the municipal marketplace annually and in a timely manner of occurrence of any specified event required to be disclosed under the regulations.
- The Internal Revenue Code Section 148(f) requires issuers to following the code to ensure tax-exempt status and to preserve the tax-exempt treatment of the bonds including making necessary filing in accordance with the code.
- All other Debt Covenants as set forth in the Debt Documents, for example flow of funds provisions, reserve requirements, coverage requirements as listed in the bond resolution.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

- To ensure proper ongoing fiscal management of the County's \$356M in debt (comply with obligation regulations and requirements and avoid penalties for non-compliance). Adhering to sound fiscal policies and required debt covenants enables the County to maintain a high credit rating, lower insurance costs, to borrow at lower interest rates and to improve market acceptance.
- To evaluate financing alternatives to carryout goals and objectives, while providing a low interest method of financing to the citizens over the useful life of the assets being financed.
- To provide conduit financing opportunities to other non-profit organizations (Housing Authority, Healthcare Authority, etc).

b. What indicators are used to determine if the purpose is being accomplished?

Compliance with debt covenants and regulations; maintaining high quality category ratings with all rating agencies and the ability to borrow at lower overall costs in the market.

c. What are the FY08/09 goals for this service? Identify 1-3 primary goals.

-Institutionalize Debt Policy - Modify the established parameters and guidelines governing the issuance of debt obligations to ensure adherence to sound fiscal policy; addressing derivative transactions and guaranteed investment contracts. Present revised Debt Management Policy for approval by the Board as part of the County Administrative Code.

-Continue to work closely with disclosure counsel to ensure that all material event notices and disclosure documents are filed in a timely manner, addressing current market happenings in a timely manner.

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

The target audience is Bondholders, rating agencies, and county management. The citizens an indirect audience for which prudent fiscal management is a fiduciary responsibility of the County. The service provides for lower interest rates and overall borrowing costs which are ultimately paid by the citizens.

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

1) The County consistently works towards maintaining and improving its credit rating and the relationship with the rating agencies. In these challenging economic times, there is an increased need to stay abreast of market changes and the effect on Seminole County. As these changes occur the County will make adjustments as necessary and determine if there is a need to proactively communicate this information to the rating agencies and/or to the market as material. 2) The economic times will place pressure on the gov't to do more with less which can promote debt issuance activity, it is important that financing is evaluated in relation to capital programs and long range goals and not entered into blindly without analysis of the pros and cons of differing financing strategies. 3) Additionally, the service is a necessary evil to ensure compliance with regulations as noted previously.

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

No.

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

For outstanding debt quarterly, semiannually, annually and active analysis throughout the year as needed. The County has issued 5 bond issues totaling \$276.3M in the past three years and has evaluated approximately 3 other opportunities in relation to new financings over the same period, additionally ongoing evaluation of potential refinancing is conducted. Also, ongoing monitoring of market conditions such as insurer ratings, market liquidity and other relevant public finance updates is required.

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

Financial Manager I - Debt Administration

Fiscal Services Director & Admin Assistant

.50 to 1 FTE is utilized. The FTE or resources devoted varies based on new activity vs. maintenance at .50 FTE. The position's primary responsibility is debt administration, however FTE performs other functions as assigned by the Director under Fiscal Administration.

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

Financial Manager I - Debt Administration

b. Who is responsible (by title) for analyzing and enhancing the service?

Financial Manager I - Debt Administration, Fiscal Services Director

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

No.

10. Are there any potential increases beyond your current base cost?

No.

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

General revenue offset in part through indirect cost allocation.

a. What percentage of support do the revenues provide?

N/A

b. If fees are charged for this service, when were they last updated or reviewed?

N/A

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

N/A

12. Are there other potential revenue sources available?

No.

13. Are there specific Grants opportunities being targeted to supplement this service?

No.

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

The service currently relies upon a Financing Team made up of outside contracted professionals. The County needs to have someone on staff tending to provide the central coordination/administration of the program.

County Finance plays a role in the program through coordination with Fiscal Services. Economic Development is responsible for issuance of Industrial Development Bonds (Conduit Debt) related to business, but their does not appear to be any efficiencies gained by combining the responsibility for conduit debt.

Current Financing Team: Financial Advisory Services: First Southwest • Bond Counsel: Nabors, Giblin & Nickerson• Disclosure Counsel: Holland & Knight• Pre-Qualified Investment Bankers List: Banc of America, Citigroup and Fifth Third Securities• Rating Agencies: Moody's and Standard & Poors• Issuers and Paying Agents: Various – decided by Issue• Arbitrage Calculations: Brent Millican, P.A.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

A Continuing Disclosure Report for Bonded Debt Outstanding was implemented in FY 07. This report includes disclosure requirements for all County bonded debt and is reported annually. In addition the disclosure report, material event notices and other disclosure information is reported directly by the County under the direction of Bond Counsel versus submission through a third party. Coordination with County Finance as to responsibilities in this area have been established to ensure all required areas are properly addressed.

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

Revising the Debt Management Policy by modifying the established parameters to ensure adherence to sound fiscal policy. To address items that are unique to today's market, it is important to have a comprehensible set of guidelines governing the issuance of debt obligations.

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

The service is at a level of administration that would need to be performed by the County to a great degree. Reducing service level could result in possible penalties, increased risk of non-compliance of debt covenants, lower credit ratings and outlooks, decrease acceptance in the bond market, and higher overall borrowing costs. Increased costs would be passed along to the citizens in future debt requirements. With current economic challenges, volatile markets and continuous downgrades of the insurers' ratings; it is even more important for the County to maintain a high credit rating to provide for financial flexibility.

Comments

The position was added in 2004 to centralize debt administration in reaction to sighted noncompliance with secondary market disclosure requirements, arbitrage rebate issues and a flurry of issuance activity. The addition has proven successful and has allowed the County to maintain its compliance, actively keep apprised of market activity, lowered dependence on consultants and maximized the utilization of consultants by having a contact to provide ongoing information about County initiatives.

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-4	Functional Area:	General Government
Service Name:	Budget and Fiscal Management	Strategic Priority:	Efficient and Effective Government
Program Name:	Resource Management Program	Priority Score:	54
Division Name:	Budget & Resource Management	% of Program Budget:	33.2%
Department Name:	Fiscal Services	Number of FTE:	4.20

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

This service provides centralized fiscal management of the County's resources based on sound/prudent fiscal practices and generally accepted governmental accounting practices. This service includes processes related to managing fiscal activities and ongoing budget maintenance, such as: • Budget Monitoring - Review budget/actual reports, monitoring spending in accordance with approved BCC work plan • Monitoring project development, progress & completion • Monitoring Grant activities & ensuring Grant compliance • Maintenance of internal service costs • Preparation & presentation of budget amendments and other changes from Departments for BCC approval • Providing analysis of budget issues for purchasing system • Providing monitoring and statutory reporting for Court-related expenditures • Monitoring & maintenance of position changes • Reconciliation of budget issues prior to culmination of budget year and year end closeout work • Compilation of remaining project carryforward at close of prior fiscal year • Preparation & submission of Beginning Fund Balance and Grants adjustments to the BCC at close of prior fiscal year • Providing centralized fiscal responsibility for non-departmental appropriations (CRA payments, etc) • Providing periodic & annual Fiscal Performance Reporting to the County Manager & BCC •

Develop, review, & implement financial policies, providing the County with efficient and effective levels of control and reporting • Participation in departmental business planning & business process development • assists with departmental fee reviews/updates, revenue initiatives • Providing cash flow analysis • FEMA Cost Recovery.

2. Is this service mandated by Federal or State law? Please cite reference.

Partially. The primary motivation is regulatory under various federal and state statutes and under generally accepted government accounting standards. Laws address use of funds, maintenance of records, required filings and reporting and audit provisions.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

The Budget and Fiscal Management service ensures fiscal accountability for the operations of the County.

b. What indicators are used to determine if the purpose is being accomplished?

Annual end of year analysis, Annual Fiscal Reporting, User satisfaction and audit/reviews conducted.

c. What are the FY08/09 goals for this service? Identify 1-3 primary goals.

- Analysts to develop working relationships with operations staff to gain greater understanding of departmental operations in order to effectively assist with fiscal strategies.
- Continued focus on providing up to date information and timely resolution of fiscal matters that arise.
- To provide Departments with expanded fiscal management services to maximize resources & enhance countywide fiscal accountability.

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

The target audience is the Citizens, the Board, County Management and regulatory agencies.

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

Full service to all county departments. Usage is ongoing and daily. However, proper fiscal management is a requirement of management under federal and state laws.

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

Yes. As property tax reform, the current state of the economy & reductions in revenues are impacting governmental services, there is a greater demand for information relative to fiscal sustainability. In order to respond effectively to the needs of the citizens, a more pervasive involvement in county operations & the identification of the cost of providing services is required.

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

Daily

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

(See Allocation of positions) Sr. Staff Assistant, Budget Analyst, Senior Budget Analyst, Financial Managers, Budget Manager, Fiscal Services Director & Admin Assistant (all of Fiscal Services with the exclusion of positions under the MSBU Program).

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

Budget Analyst, Senior Budget Analyst, Financial Managers, Budget Manager

b. Who is responsible (by title) for analyzing and enhancing the service?

Budget Manager and Fiscal Services Director

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

Yes, there is one position that was moved over from the Public Safety Department. The position was moved to facilitate full service capacity of Budget and Fiscal Management centrally out to the Departments to provide for consistency of handling fiscal matters countywide. Position is being held pending final determination of direction.

10. Are there any potential increases beyond your current base cost?

No.

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

General revenue offset in part through indirect cost allocation.

a. What percentage of support do the revenues provide?

N/A

b. If fees are charged for this service, when were they last updated or reviewed?

N/A

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

N/A

12. Are there other potential revenue sources available?

No

13. Are there specific Grants opportunities being targeted to supplement this service?

No

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

-The options available would be to contract out, although there is no successful evidence of such venture that could be found in Florida for an entity this size and complexity. It is possible that a local CPA firm could be engaged to perform this service, however there are limited firms available that specialize in governmental services and most who do perform audits or specialized consulting engagements rather than full service contracts. A conservative estimate of the hourly rates of a CPA firm are as follows: Partner - \$200/hour Manager - \$150/hour Senior - \$125/hour Staff - \$75/hour Paraprofessional - \$50/hour. An additional rule of thumb is that for each level in the typical CPA Firm hierarchy is responsible for supervising three hours of work by the next lower level professional staff. Normally the number of hours of paraprofessionals is limited to merely document preparation, and is insignificant in comparison to the hours of the professional staff. Based on staff analysis the cost would be significantly higher and service level and direction would be compromised through contracting.

- The other option is to decentralize some of the function. However, this option does not appear prudent or cost effective and would increase risk exposure to the County.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

Emphasis over past 5 years has been focused on implementation of systems and processes to ensure proper fiscal management and provide useful and up to date information. Many processes have been reengineered (i.e. carryforward process) to reduce time spent and provide for more accurate information. The past 3 years have been focused on the internal customer (departments) with communication and assistance being stepped up to ensure departments understanding and training on financial matters and to provide resolution assistance on various matters encountered.

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

1. Budget Division staff have been reorganized to focus on Fiscal Management in addition to Budget Management and provide more direct assistance/support to the larger departments. The concept is such that assigned Financial Managers will work with the Department to provide required fiscal information and address fiscal matters that arise working with operations management. This will provide a greater understanding of the departmental operations, challenges and needs, as well as provide operations management with greater understanding of their budgets, current fiscal perspectives, & methodology for a more efficient & consistent fiscal assessment. This will also provide back-up in cases of staffing changes.
2. Continued communication with departments to ensure fiscal understanding, define fiscal roles so that duplication is eliminated and matters are being handled by the understood responsible party as a team.

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

Fiscal and Budget Management is not an option and must be done. If not funded centrally the option would be to contract out or provide for decentralized.

Comments

The service is required to be performed and is necessary to ensure sound and secure management of fiscal resources. Efficiency measures have been addressed by the County over the last five years and will continue should continue to be the focus to find cost savings by providing a more effective means of aspects of this service.

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-5	Functional Area:	General Government
Service Name:	Annual Budget Development	Strategic Priority:	Efficient and Effective Government
Program Name:	Resource Management Program	Priority Score:	54
Division Name:	Budget Division	% of Program Budget:	35.8%
Department Name:	Fiscal Services	Number of FTE:	5.30

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

This service provides for the development and preparation of the County's annual budget, fiscal forecast and five year Capital Improvement Program as a policy document to provide for funding of county services over the ensuing year. This service includes but is not limited to the following:

- Establishment of the budget Development Process
- Coordination, scheduling and facilitating the Process
- Training and assistance to Departments throughout Budget Development
- Coordination of matters with other agencies (constitutional officers, court functions, etc)
- Information provision and facilitate County Manager Budget meetings
- Information provision and facilitate Board Budget worksessions and meetings
- Provide for required compliance with State laws and filing regulations
- Information provision for Public notice and posting
- Facilitate finance system for execution of the adopted budget
- Annual Budget Process outcomes include:
 - o Annual Adopted Budget
 - o Five Year Financial Forecast
 - o Five Year Capital Improvement Program

2. Is this service mandated by Federal or State law? Please cite reference.

The preparation and adoption of a balanced budget is mandated and regulated by Florida statutes. The specific reference is Chapter 129 of the Florida statutes; however, other statutes also cover the budget. Additionally, the preparation of the Budget Book is in accordance with standards set by the Governmental Finance Officers Association. While the requirements of the GFOA are not mandated by the State of Florida, meeting the GFOA standards creates a credible policy document for the BCC. Additionally, the budget is prepared in accordance with generally accepted government accounting standards so that ultimately the financial management is reported in compliance with audit requirements required by Federal and State law.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

Ensure compliance with statutory requirements and disclosure of the annual allocation of public resources for governmental services.

b. What indicators are used to determine if the purpose is being accomplished?

Approved certification from State Department of Revenue, annual audit, and GFOA Distinguished Budget Presentation Award. Also, verbal indicators from County Management, BCC and Citizen response.

c. What are the FY08/09 goals for this service? Identify 1-3 primary goals.

1. To provide Citizens with a transparent budget that clearly reflects funding resources and programs.
2. Facilitate a process that provides decision makers with accurate information and alternatives to make informed decisions.
3. Facilitate alignment of the budget with strategic priorities.
4. Incorporate additional long-term financial planning processes.

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of

recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

The target audience includes citizens of Seminole County and County decision makers.

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

Certain aspects of the process are required by State Law, while other aspects are custom to the organizational demand. The conservatism of our elected body has always warranted greater demand under this process in Seminole County than possible exists in other jurisdictions. Additionally, the economic climate has placed greater emphasis on the process as a continuous cycle for ensuring long-term sustainability of the organization. All budget documents and taped sessions are posted on the website for public access. Approximately 200 hits take place per month on the main Fiscal Services Internet page. Media requested information gets disseminated as requested.

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

Yes. As property tax reform, the current state of the economy & reductions in revenues are impacting governmental services, there is a greater demand for information relative to fiscal sustainability. In order to respond effectively to the needs of the citizens, a more pervasive involvement in county operations & the identification of the cost of providing services is required.

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

The budget is adopted annually. The process of data collection and analysis begins in November, and culminates in the adoption of the budget in late September and preparation of the Budget Book in December.

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

(See Allocation of positions) Sr. Staff Assistant, Budget Analyst, Senior Budget Analyst, Financial Managers, Budget Manager, Fiscal Services Director & Admin Assistant (all of Fiscal Services with the exclusion of positions under the MSBU Program).

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

Budget Manager

b. Who is responsible (by title) for analyzing and enhancing the service?

Budget Manager / Fiscal Services Director

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

es, there is one position that was moved over from the Public Safety Department. The position was moved to facilitate full service capacity of Budget and Fiscal Management centrally out to the Departments to provide for consistency of handling fiscal matters countywide. Position is being held pending final determination of direction.

10. Are there any potential increases beyond your current base cost?

Yes. The Budget development system may experience an increase in maintenance costs.

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

General revenue offset in part through indirect cost allocation.

a. What percentage of support do the revenues provide?

N/A

b. If fees are charged for this service, when were they last updated or reviewed?

N/A

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

N/A

12. Are there other potential revenue sources available?

No.

13. Are there specific Grants opportunities being targeted to supplement this service?

No.

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

The options available would be to contract out, although there is no successful evidence of such venture that could be found in Florida for an entity this size and complexity. It is possible that a local CPA firm could be engaged to perform this service, however there are limited firms available that specialize in governmental services and most who do perform audits or specialized consulting engagements rather than full service contracts. A conservative estimate of the hourly rates of a CPA firm are as follows: Partner - \$200/hour Manager - \$150/hour Senior - \$125/hour Staff - \$75/hour Paraprofessional - \$50/hour. An additional rule of thumb is that for each level in the typical CPA Firm hierarchy is responsible for supervising three hours of work by the next lower level professional staff. Normally the number of hours of paraprofessionals is limited to merely document preparation, and is insignificant in comparison to the hours of the professional staff. Based on staff analysis the cost would be significantly higher and service level and direction would be compromised through contracting.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

1. Expanded the budget development process by (3) months to incorporate additional planning /training & long-term financial planning processes (service level inventory/prioritization) which should prove more efficient in the long-term.
2. Initiated budget retreats for operating management and fiscal staff on the annual budget process, budget development focus, issues impacting the budget, etc.
3. Provided public BCC presentations and additional budget development meetings prior to Worksession meetings to increase BCC involvement in the budget development process.
4. Developed and implemented the Service Inventory process which formally identifies, prioritizes, and documents the Programs and Services Seminole County Government provides for its citizens.
5. Continued work to maximize system usage in favor of better information for users.

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

1. Budget development is currently being reorganized to function centrally through the Budget Division. Budget Financial Managers will be coordinating development with Operations Management, the assumption is that this method of operation will provide the Budget Financial Managers with a greater understanding of departmental operations, challenges and needs, and likewise provide operations managers with greater understanding of their budget status. Additionally, this should result in consistent application of budget theory and the ability to identify and address issues early.

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

Certain aspects of the Budget process are mandated by Florida statutes and could not be reduced. Assuming all other aspects were cut out the exercise would be a compilation of numbers county-wide. The result would be less reliable data for decision makers to utilize and more risk exposure to inaccuracy in results.

Comments

Emphasis has been placed on moving the organization toward program/service budgets to improve information for decision makers (County Management, BCC and Citizens). The switch has been one of systems and culture and the benefits will most likely not be fully realized for another 3 years. The choice is one of judgement as to whether the organization continues to move forward in this direction.

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-6	Functional Area:	Physical Environment
Service Name:	Residential Refuse Collection	Strategic Priority:	Effective and Efficient Government
Program Name:	MSBU Program	Priority Score:	99
Division Name:	Resource Management	% of Program Budget:	79%
Department Name:	Fiscal Services	Number of FTE:	1.50

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

The MSBU Program provides the service of preparing/maintaining the budget for the collection and disposal of residential solid waste (refuse); and provides the service of preparing and certifying the annual non-ad valorem assessment roll for the management of residential solid waste and ongoing maintenance of assessments throughout the year. The MSBU Program provides financial management of the contracts associated with the collection of residential solid waste. The service is provided in association with unincorporated Seminole County.

2. Is this service mandated by Federal or State law? Please cite reference.

The service is authorized and defined via state statute in chapters 125 and 197. The service is mandated when a local government uses non-ad valorem assessment as a funding mechanism.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

The purpose of this service is to ensure compliance with state statutes and to maintain property and assessment records that yield an accurate assessment through which revenue is generated to cover the expense of collecting and disposing solid waste generated by residential properties.

b. What indicators are used to determine if the purpose is being accomplished?

Timeliness of assessment roll certification, management of assessment rates, ability to meet annual costs, timeliness of payment to vendors, number/reason of customer inquires, number of refunds, number and reason for tax correction

c. What are the FY08/09 goals for this service? Identify 1-3 primary goals.

1. Provide complete and accurate assessment roll as per statutory guidelines
2. Secure database programming enhancements in timely manner
3. Assist/participate in the development of new contract parameters as required in 2010

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

Unincorporated residential property owners; approximately 65,000

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

Mandated Demand to all residential property owners. Annually approximately 65,00 properties with new recipients being added according to the number of residential properties issued certificate of occupancy.

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

No. Service level has not been an issue.

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

Daily interactions with property owners and county staff. Interaction with property owners has several cyclic periods of high demand - filing deadlines, distribution of tax bill, payment deadline for tax payment.

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

MSBU Specialist, MSBU Database Coordinator, MSBU Program Manager, Fiscal Services Admin Assistant, Fiscal Services Director

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

Ultimately the Program Manager, but functionally the Specialist and Database Coordinator.

b. Who is responsible (by title) for analyzing and enhancing the service?

MSBU Program Manager

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

No.

10. Are there any potential increases beyond your current base cost?

Not for services provided by the MSBU Program, but the collection service contract rates may increase in 2010 following public bidding for contract renewal.

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

Non-Ad valorem assessment.

a. What percentage of support do the revenues provide?

100%

b. If fees are charged for this service, when were they last updated or reviewed?

Assessment rate is updated annually as part of the budget process and annual assessment role certification.

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

N/A

12. Are there other potential revenue sources available?

No

13. Are there specific Grants opportunities being targeted to supplement this service?

No

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

There are external contractors that do provide this service, but usually for smaller entities and not in full. Some level of administration and customer assistance would have to be maintained. Contracting is not expected to result in any substantial savings and would most likely affect level of service provided, ultimately costing to rectify.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

Database correction and enhancements were implemented in 2008 which improved operating efficiency. Cross training on routine basis has also improved efficiency. Several record keeping methods were revised in 2008 to further improve efficiency.

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

Continued monitoring and audit efforts are employed to seek efficiency improvement opportunities. Reducing the number of collection options from 4 to 2 or 1 would yield considerable efficiency relative to maintaining records and reducing customer inquiries associated with service level option changes.

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

Needs to be funded if the County continues to collect through ad valorem assessment method. If not funded then an alternative means to collections/billing would need to be established. County chose non advalorem method because of its efficiency over billing method.

Comments

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-7	Functional Area:	Physical Environment
Service Name:	Street Lighting	Strategic Priority:	Effective and Efficient Government
Program Name:	MSBU	Priority Score:	71
Division Name:	Resource Management	% of Program Budget:	15.2%
Department Name:	Fiscal Services	Number of FTE:	1.45

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

The MSBU Program provides the service of preparing and certifying the annual non-ad valorem assessment roll for the management of street lighting in residential communities. The MSBU Program provides the service of establishing and managing street lighting MSBUs per Seminole County Administrative Code directives. The service is provided in association with unincorporated Seminole County.

2. Is this service mandated by Federal or State law? Please cite reference.

The service is authorized and defined via state statute in chapters 125 and 197. The service is mandated when a local government uses non-ad valorem assessment as a funding mechanism for providing and operating street lighting equipment.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

The purpose of this service is to ensure compliance with state statutes and to maintain assessment records that yield an accurate assessment through which revenue is generated to cover the expense of providing and operating street lighting equipment.

b. What indicators are used to determine if the purpose is being accomplished?

Timeliness of assessment roll certification, management of assessment rates, ability to meet annual costs, timeliness of payment to vendors, number/reason of customer inquires, number of refunds, number and reason for tax correction

c. What are the FY08/09 goals for this service? Identify 1-3 primary goals.

1. Establish ordinance provisions for rectifying situations in which cost/benefit relationship requires adjustment
2. Audit street lighting MSBU GIS records to determine areas requiring boundary updates
3. Initiate interactions with commercial parcels receiving benefit from lighting equipment funded via residential assessments

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

47,500 properties in the unincorporated area are benefiting from residential street lighting

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

The demand includes the ongoing services to 47,500 parcels; and street lighting districts increase as subdivisions develop each year (1 to 5 new districts representing 25 to 200 properties each)

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

No

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

Daily

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

MSBU Project Manager, MSBU Specialist, MSBU Program Manager, Fiscal Services Administrative Assistant, Fiscal Services Director

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

MSBU Project Manager, MSBU Specialist

b. Who is responsible (by title) for analyzing and enhancing the service?

MSBU Program Manager,

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

No

10. Are there any potential increases beyond your current base cost?

No increase to base cost, however, utility cost increases that impact assessment rate are always a possibility

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

Non-Ad valorem assessment

a. What percentage of support do the revenues provide?

100%

b. If fees are charged for this service, when were they last updated or reviewed?

Application fees were revised in 2008. Assessment rate is updated annually. Last updated 2008.

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

N/A

12. Are there other potential revenue sources available?

No

13. Are there specific Grants opportunities being targeted to supplement this service?

No

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

The customer contact and establishment portion would be from the County only. There are external contractors that do provide the assessment portion of the service, but usually for smaller entities and not in full. Some level of administration and customer assistance would have to be maintained. Contracting is not expected to result in any substantial savings and would most likely affect level of service provided, ultimately costing to rectify.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

Revised Section 22.10 of the Administrative Code in 2009 to enable revisions to the Consolidated Street Lighting Ordinance

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

As per audit results, future residential developments that utilize MSBU funding for street lighting, and are built out in phases will be set-up to merge new phases as they are developed rather than creating individual MSBUs for each phase.

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

The establishment of new MSBUs as a service could potentially be eliminated, however since the program funds itself this would just be an option not available to citizens. The current maintenance needs to be funded if the County continues to collect through ad valorem assessment method. If not funded then an alternative means to collections/billing would need to be established. County chose non advalorem method because of its efficiency over billing method.

Comments

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-8	Functional Area:	Physical Environment
Service Name:	Water Quality	Strategic Priority:	Effective and Efficient Government
Program Name:	MSBU	Priority Score:	76
Division Name:	Resource Management	% of Program Budget:	1.4%
Department Name:	Fiscal Services	Number of FTE:	.70

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

The MSBU Program provides the service of preparing and certifying the annual non-ad valorem assessment roll for lake restoration and the management of aquatic weeds in authorized districts. The MSBU Program serves as the liaison between the public and the Lake Management Program in regards to the creation and continuance of MSBUs for funding such lake improvements. The service is provided in association with unincorporated Seminole County and may include interlocal agreement with municipalities and/or neighboring counties.

2. Is this service mandated by Federal or State law? Please cite reference.

The service is authorized and defined via state statute in chapters 125 and 197. The service is mandated when a local government uses non-ad valorem assessment as a funding mechanism.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

The purpose of this service is to ensure compliance with state statutes and to maintain property and assessment records that yield an accurate assessment through which revenue is generated to cover the expense of lake restoration and managing aquatic weed thereby improving water quality of local waterbodies.

b. What indicators are used to determine if the purpose is being accomplished?

Timeliness of assessment roll certification, management of assessment rates, ability to meet annual costs, timeliness of payment to vendors, number/reason of customer inquiries, number of refunds, number and reason for tax correction, response received at public meetings

c. What are the FY08/09 goals for this service? Identify 1-3 primary goals.

1. Continue to work closely with the Lake Management/Water Quality Programs in addressing key issues and providing critical information to property owners interested in improving local lakes.
2. Review the potential for developing a consolidated aquatic weed control ordinance in lieu of multiple ordinances.

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

The primary audience is owners of lake front property located on impaired waterbodies or lakes with invasive aquatic weed growth.

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

Currently, there are seven MSBUs for lake restoration and/or aquatic weed control. There are approximately seven hundred properties associated with these MSBUs.

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

Customers frequently request county subsidizing for addressing water quality issues.

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

Activities/services fluctuate with seasonal tasks, variation in interest, and economic climate. Services are provided no less than monthly, and often daily.

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

MSBU Project Manager, MSBU Database Coordinator, MSBU Program Manager, Fiscal Services Admin Assistant, Fiscal Services Director

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

MSBU Project Manager

b. Who is responsible (by title) for analyzing and enhancing the service?

MSBU Program Manager

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

No

10. Are there any potential increases beyond your current base cost?

No increase, however provider contract (lake treatments) may be renewed and/or subject to negotiation in September 2009

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

Non-ad valorem assessment.

a. What percentage of support do the revenues provide?

100%

b. If fees are charged for this service, when were they last updated or reviewed?

Application fees were revised in 2008. Assessment rate is updated annually. Last updated 2008.

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

MSBUs that involve properties located within city taxing districts share equitably in cost via direct assessment to the properties. The cities are not charged an administrative fee for the assessment processing services.

12. Are there other potential revenue sources available?

N/A

13. Are there specific Grants opportunities being targeted to supplement this service?

N/A

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

Statutory compliance, assessment management and database management is a unique service typically provided with the governmental agency levying the assessment.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

1. Standardized documents
 2. Developed detailed information packets
- Implemented in 2008

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

1. Give consideration to establishing a consolidated ordinance to cover aquatic weed control MSBUs
2. Develop informational video as to services available and benefit of services to lakes and waterbodies

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

The establishment of new MSBUs as a service could potentially be eliminated, however since the program funds itself this would just be an option not available to citizens. The current maintenance needs to be funded if the County continues to collect through ad valorem assessment method. If not funded then an alternative means to collections/billing would need to be established. County chose non advalorem method because of its efficiency over billing method.

Comments

SERVICE INVENTORY FORM

		BUDGET STAFF TO COMPLETE THIS SECTION	
Service Number:	FS-9	Functional Area:	Physical Environment
Service Name:	Infrastructure Improvements	Strategic Priority:	Effective and Efficient Government
Program Name:	MSBU	Priority Score:	67
Division Name:	Resource Management	% of Program Budget:	3%
Department Name:	Fiscal Services	Number of FTE:	.55

Service Description & Goals

1. Please describe the service you provide. A service is the completed end product, not a task performed in service delivery. Include whether service is provided countywide or in unincorporated areas only.

The MSBU Program provides the service of preparing and certifying the annual non-ad valorem assessment roll for water/sewer line extensions, road paving/drainage, and various other construction project deemed appropriate for funding via non-ad valorem assessment. The MSBU Program serves and the liaison between the public and internal divisions or programs in regards to the creation and continuance of MSBUs for funding such improvements. The service is provided in association with unincorporated Seminole County.

2. Is this service mandated by Federal or State law? Please cite reference.

The service is authorized and defined via state statute in chapters 125 and 197. The service is mandated when a local government uses non-ad valorem assessment as a funding mechanism.

3. Purpose & Goals:

a. What is the purpose of this service (benefit to customers)?

The purpose of this service is to ensure compliance with state statutes and to maintain assessment records that yield an accurate assessment through which revenue is generated to cover the expense of public improvement projects requested by property owners in a specific geographic vicinity.

b. What indicators are used to determine if the purpose is being accomplished?

Compliance with statutes, project completion, timeliness of payment to vendors, timeliness of assessment roll certification, number/reason of customer inquiries

c. What are the FY08/09 goals for this service? Identify 1-3 primary goals.

1. Respond timely and professionally to inquiries for new projects

Service Level Information

4. Identify the target audience for this service. If it is citizens, identify the number and type of recipients (residents, children, seniors, handicapped, low-income, etc) benefiting from service.

Property owners in unincorporated Seminole County that have need for the improvement project types approved and available per the Administrative Code.

5. What is the demand for this service? Please provide quantitative usage data if possible (i.e. # of customers).

Varies significantly by economic conditions and construction costs. Improvement project of this nature are fixed term MSBU in which the project is requested, supported, approved, completed, and assessed. The assessment amount may be paid in full following project completion or may be financed for a set number of years. Currently, there are four active fixed term MSBU for which the construction has been completed and the repayment term is established. There are no construction projects in process.

6. Are customers requesting an increased level of service that is not currently being provided? (Formerly Question 20)

No

7. What is the frequency of services provided? Daily, Monthly, every 5 years, etc?

Varies according to application activity. At minimum, activity is monthly.

8. Identify what positions (by title) are utilized in providing this service? (attach FTE allocation)

MSBU Project Manager, MSBU Program Manager, MSBU Database Coordinator, Fiscal Services Admin Assistant, Fiscal Services Director

a. Who is the service Owner/Manager (by title) responsible for the daily delivery of quality service?

MSBU Project Manager

b. Who is responsible (by title) for analyzing and enhancing the service?

MSBU Program Manager

9. Are there any vacancies associated with this service? If any of the vacant positions are not being filled, how does this impact your operational plan?

No

10. Are there any potential increases beyond your current base cost?

No

Revenues Sources

11. Identify fees or other revenue sources currently supporting this service.

Non-ad valorem assessment

a. What percentage of support do the revenues provide?

100%

b. If fees are charged for this service, when were they last updated or reviewed?

Application fees were revised in 2008. Most infrastructure assessments are set at a fixed rate for a fixed term. Update is not applicable.

c. If services are provided to municipalities, are they being charged by Seminole County and at a rate that is adequate for the service being rendered?

N/A

12. Are there other potential revenue sources available?

No

13. Are there specific Grants opportunities being targeted to supplement this service?

No

Alternative Providers

14. Are there internal/external agencies that can provide this service, if so please list potential service providers, the net impact on the County's budget and the impact on citizens/customers. If your division currently contracts with other private, public or non-profit organizations to provide public services, please identify agency and services provided? (Formerly Questions 13, 14 & 15)

Statutory compliance, assessment management and database management is a unique service typically provided with the governmental agency levying the assessment.

Efficiency Factors

15. What have you done to improve service efficiency? When were these efficiencies implemented?

1. Prepared detail information packets.
2. Standardized application forms.
3. Cross training

16. What can be done to improve service efficiency? What new efficiencies do you have planned?

No active projects. No specific efficiencies targeted.

17. If this service is not funded in FY 2009/10, please quantify the impact on the Program's outcome/results.

The establishment of new MSBUs as a service could potentially be eliminated, however since the program funds itself this would just be an option not available to citizens. The current maintenance needs to be funded if the County continues to collect through ad valorem assessment method. If not funded then an alternative means to collections/billing would need to be established. County chose non advalorem method because of its efficiency over billing method.

Comments